



STATE OF DELAWARE
OFFICE OF AUDITOR OF ACCOUNTS

R. THOMAS WAGNER, JR., CFE, CGFM, CICA
AUDITOR OF ACCOUNTS

PHONE: 302-739-5055
FAX: 302-739-4217

PRESS RELEASE

Dual Employment Agreed-Upon Procedures Engagement

DOVER – State Auditor R. Thomas Wagner, Jr. has released the Dual Employment Agreed-Upon Procedures Engagement Report for the Year Ended June 30, 2010. The engagement identified nine Legislators who also work full-time for a State agency, School District, or Higher Educational institution.

The results indicated that the leave of two employees, one at New Castle County Vocational Technical School District (NCCVT) and one at Delaware Technical and Community College, was not properly reduced for leave incurred while attending legislative sessions in the amount of \$128.01 and \$133.14 respectively.

In response to another finding regarding NCCVT not docking a legislator's pay in the same period in which the hours were not worked, NCCVT indicated that "it would be a hardship to reduce, and in some instances completely eliminate, paychecks during the busy legislative season."

The work performed also disclosed an error in mileage reimbursements provided by the Legislature, which was corrected during the engagement.

Two recommendations made during the prior year engagement were corrected by the Department of Labor and the Red Clay Consolidated School District.

A complete copy of the report can be found at:

[http://auditor.delaware.gov/Audits/FY2010/Financial%20and%20Compliance/KYJ114334%20Dual%20Employment%20Report\(web\).pdf](http://auditor.delaware.gov/Audits/FY2010/Financial%20and%20Compliance/KYJ114334%20Dual%20Employment%20Report(web).pdf)

For more information, please contact Kathleen O'Donnell, CPA-PA, CISA, CGFM, CGAP, Chief Administrative Auditor, for questions at 302-857-3919 or Kathleen.Odonnell@state.de.us.